

Section 13: Expenditure attracting full rate subsidy not separately identified elsewhere on the claim form

Introduction

- 1700 The subsidy claim form contains cells to record expenditure paid in the relevant year which attracts 100% subsidy and is included in the total expenditure cells but is not specified elsewhere on the claim form.
- 1701 These cells are 023, 061 (England and Wales only), 110.
- 1702 The inclusion of expenditure in any of these cells should be as a result of a positive decision by LAs that the expenditure belongs in the cell and not as a means of ensuring in-year reconciliation.
- 1703 LAs should be able to demonstrate to their auditor why they have recorded expenditure in these cells.
- 1704 The following paragraphs indicate the expenditure the DWP would expect to be recorded in these cells.
- 1705-1709

Cell 023 – England and Wales

- 1710 Examples of expenditure that may be recorded in cell 023 includes benefit paid in respect of caravan sites (owned by the LA), marina fees, other property excluded from the HRA, eg social services accommodation, park keepers or recreational grounds accommodation.

1711 LAs should ensure they exclude the following from cell 023

- expenditure subject to the threshold and cap arrangements
- extended payments, and
- overpayments

1712-1719

Cell 023 – Scotland

1720 Non HRA rent rebate expenditure is not recorded separately on the claim form for Scottish LAs. Therefore, in addition to the above, Scottish LAs should also record, in cell 023, rent rebates in respect of HRA properties that attract full subsidy.

1721-1729

Cell 061 – England and Wales only

1730 Included in cell 061 should be any other rent rebate expenditure for properties within the HRA which attracts full subsidy.

1731 The following should be excluded from cell 061

- extended payments
- for Welsh authorities only, expenditure in respect of short-term leased accommodation, and
- overpayments

1732-1739

Cell 110

1740 Rent allowance expenditure is divided into a large number of subcategories

- regulated tenancies
- cases under the pre-1996 rules
- maximum rent cases
- registered social landlord cases, and
- local housing allowance cases

These subcategories and extended payments are recorded elsewhere on the subsidy claim form and should be excluded from this cell.

1741-1799

1741 Other than any minor Rent Allowance payments which are highly unusual and fall outside the main policy parameters specified above, the Department's expectation is that all Rent Allowance payments will fall into one of the above subcategories. Any such minor Rent Allowance payments should be included in cell 110 but LAs must be able to demonstrate to their auditor and the Department, as required, that any Rent Allowances included in cell 110 have been properly paid and are not appropriate to one of the above subcategories.

1742-1759

Queries

1760 If you have any queries concerning the content of this section, contact

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